

# Exhibit 2

MARK L. LYNNE - 1/17/2014

Page 1

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN

- - - - -X

JACK REESE, et al., :

Plaintiffs, : Case No.

vs. : 2:04-cv-70592-PJD-PJK

CNH GLOBAL N.V. and CNH :

AMERICA LLC, :

Defendant. :

- - - - -X

Deposition of MARK L. LYNNE

Baltimore, Maryland

Friday, January 17, 2014

9:39 a.m.

Job No. 1-243549

Pages: 1 - 197

Reported by: Dana C. Ryan, RPR, CRR

1 prepared.

2 Q Okay. Now, looking at the same -- on  
3 page 7, numbered paragraph number 1, this also  
4 says, Charts showing projected costs under the  
5 current plan are attached as Exhibit 3; correct?

6 A Yes.

7 Q Does Exhibit 5 have charts attached to  
8 it?

9 A Yes.

10 Q Was it your intent that the charts that  
11 are attached to Exhibit 5 would be in Exhibit 4?

12 A Yes, they were -- yes.

13 Q Do you recall making any changes to  
14 Exhibits 3 and Exhibits 4 to Exhibit 5, your June  
15 expert report, between June 3rd and  
16 September 24th?

17 A No.

18 Q So if we look at the charts attached to  
19 the initial expert report and use them in  
20 combination with the September expert report,  
21 would that be fair?

22 A Yes.

1 Q Okay. Let's look back at Exhibit 4.

2 It's the more current one. Let's look at

3 paragraph 5.

4 A What page is that?

5 Q That's on page 8. I apologize.

6 A Okay.

7 Q Now, you project that a

8 Medicare-eligible retiree will have to pay \$2,138

9 out-of-pocket in 2013 under the proposed plan

10 instead of 130 under the current plan; correct?

11 A 2,176 compared to 138, I believe.

12 Q Okay. I apologize for misreading the

13 number. It was not intentional.

14 That projection is still less than \$200

15 a month, isn't it?

16 A Yes.

17 Q Now, you say that the 2022 projection

18 of 3,735 is 26 times that of the current plan;

19 right?

20 A 2,607 percent, yes.

21 Q That's comparing the projection for the

22 proposed plan under 2022 with the current plan,

1 2013; right?

2 A (Witness reviews document.) Yes.

3 Q If you were to compare it, though, to  
4 the 2013 projection for the proposed plan, it's  
5 only about a 70 percent increase; isn't that  
6 correct?

7 A Do I get to use a calculator?

8 Q I don't mind. I'm certainly not  
9 pretending you're a computer.

10 A So you are comparing in Section 5 the  
11 3,735 to the 2,176?

12 Q Correct.

13 A Seventy-three percent.

14 Q And that's about the same -- and the  
15 2032 projection, \$7,143, is about 228 percent of  
16 the 2013 projection under the -- under the  
17 proposed plan; correct?

18 A Well, it's 3.3 times as much, yeah.

19 Q Aren't those about the same levels of  
20 increase under the current plan?

21 A Well, they're three times higher in the  
22 current plan versus 3.8 but off a very different

1 base.

2 Q But aside from the first-year increase,  
3 you would agree that the -- for Medicare eligible  
4 participants, the rate of out-of-pocket increase  
5 is roughly the same under the current and proposed  
6 plan year to year?

7 A It's higher in the proposed plan.

8 Q Even after the first year?

9 A Well, comparing 2032 to 2013, the one  
10 is a factor of 3.8 and the other is a factor of  
11 3.0, so that's significant to me.

12 Q Okay. For the Medicare eligibles, a  
13 large portion of the increased cost is the use of  
14 Part D for prescription drugs; correct?

15 A Correct.

16 Q Now, you talk in your report about the  
17 relative value of the plans, and that -- and you  
18 calculate that by looking at the plan share of the  
19 cost divided by combination of the cost that --  
20 that the plan -- the participants pay; correct?

21 A Yes.

22 Q And for part -- for -- for prescription

1 drug plan cost or for plan cost for Medicare  
2 eligibles, you're not factoring in the amount of  
3 the benefit costs that are paid for by the  
4 government; correct?

5 A No.

6 Q You would agree that if you were to  
7 put -- if you were to factor in them to the total  
8 spending amount, the relative value numbers would  
9 be different; correct?

10 A But the relative value I'm looking at  
11 is what the employer is providing, so I don't  
12 understand how that's relevant.

13 Q Well, the current plan there's two --  
14 there's two -- there's two -- there are three  
15 payors; right?

16 There's the plan for the -- well,  
17 there's other payors, whether it's another  
18 insurance provider or Medicare, the government,  
19 and the participants; correct?

20 A For the current plan?

21 Q Yeah.

22 A You're talking about for the medical

1 piece that Medicare pays something?

2 Q Well, in the case of the medical  
3 benefits, yes.

4 In the case of the prescription drug  
5 benefits, there's two payors; right?

6 A Currently.

7 Q Right. And that represents the total  
8 amount that the benefits cost to all payors;  
9 right?

10 A Yes.

11 Q And under the proposed plan, a portion  
12 of those benefit costs are going to be paid by  
13 neither the company nor the participants; correct?

14 A I mean, there is some federal subsidy,  
15 but we don't know what it is.

16 Q But it would -- you know, if you were  
17 to factor that in, wouldn't it reduce the  
18 amount -- the percentages by the company and the  
19 participant that are paying for the benefits?

20 A I would never look at it that way.

21 Q Why not?

22 A Because I'm looking at what the -- the



1 company is providing for its retirees, and  
2 that's -- I mean, they're not facing any cost for  
3 that.

4 Q So you don't think it's misleading to  
5 say that the participants are picking up X percent  
6 of the -- of the cost of their benefit when that  
7 ratio doesn't account for the amount that the  
8 government is paying?

9 A No, because we're looking here at how  
10 much is in the -- the agreement between the  
11 employer and the employee and who's paying what.  
12 I mean, we don't look at the -- the current plan  
13 now, we don't look at what the federal government  
14 might be paying for Medicare and factor that in.  
15 I mean, that's -- that's -- it's irrelevant to  
16 what the cost is between these two parties.

17 Q It may be -- it may be, but it is  
18 relevant in calculating their share of the total  
19 cost of the benefits, isn't it?

20 A I wouldn't agree.

21 Q You would agree, though, that if you  
22 were to factor it in, the percentage of the

1 participant's share would go down, wouldn't it?

2 A If you were to factor it in.

3 Q Now, there are changes in the Part D  
4 program that will further mitigate the  
5 participants' out-of-pocket cost under Part D;  
6 correct?

7 A Yes.

8 Q Have those been factored into your  
9 analysis?

10 A Well, we -- as I think I mentioned, we  
11 had used Towers Watson's projections for the first  
12 ten years, so it -- it is our understanding that  
13 they -- that that was factored in, the -- the  
14 decreasing of the doughnut hole.

15 Q All right. So you're factoring in that  
16 by 2020 participants will be responsible for only  
17 25 percent of the coverage gap?

18 MS. BRAULT: Can I just ask that there  
19 be a clarification when you ask questions about  
20 Medicare-eligible retirees and whether you're  
21 talking about the medical benefit versus the  
22 prescription drugs, because I think that the

1 record has gotten quite confused on that issue?

2 BY MR. ROGACZEWSKI:

3 Q I'll take the answer.

4 A Can you repeat the question?

5 Q It's your understanding that your  
6 projections are accounting for the fact that by  
7 2020 the prescription drug coverage gap under  
8 Medicare Part D will be mitigated such that  
9 participants are responsible for 25 percent of  
10 those costs?

11 A That is my understanding.

12 Q What's the basis of that understanding?

13 A (Witness reviews document.) My  
14 recollection of what the notes were on the Towers  
15 Watson's projection spreadsheets, of what they  
16 accounted for.

17 (Lynne Deposition Exhibit 6 was marked  
18 for identification and attached to the  
19 transcript.)

20 BY MR. ROGACZEWSKI:

21 Q Mr. Lynne, you have in front of you  
22 what's been marked as Exhibit 6, which is a CBO

1 Yes.

2 Q And in -- and you can feel free to look  
3 at charts in Exhibit 5 for this purpose, but in  
4 2014 you're projecting about \$200 a month;  
5 correct?

6 A Yes.

7 Q And in 2015, the projection is about  
8 \$275 a month; correct?

9 A Yes.

10 Q Jumping forward to 2019, the projection  
11 is about \$600 a month?

12 A Yes.

13 Q Now, in 2019, though, the projection is  
14 that only 10 percent of the participants will be  
15 not eligible for Medicare; is that correct?

16 A I don't know the exact number, but that  
17 sounds correct. You're going to . . .

18 Q I try to ask first and then refresh.

19 (Lynne Deposition Exhibit 7 was marked  
20 for identification and attached to the  
21 transcript.)

22 BY MR. ROGACZEWSKI:

1           Q       You've been handed what's been marked  
2       as Exhibit 7. It has the case name at the top and  
3       then it has a title Estimated Total Participants.  
4       It's dated June 3rd, 2013. It was produced by you  
5       at page 913.

6                   Do you recognize this document?

7           A       Yes.

8           Q       And what is this document?

9           A       It was our estimate for how many  
10       retirees would be in the plan -- how many  
11       participants would be in the plan through 2032  
12       split by pre- and post-Medicare.

13          Q       Would you agree in 2019 you're  
14       projecting about 90 percent of the participants  
15       would be Medicare eligible?

16          A       Yes.

17          Q       So for those participants, they're  
18       paying only \$315 a month in 2019; is that correct?

19          A       (Witness reviews document.) I'm sorry.  
20       How much did you say?

21          Q       315.

22          A       In 2019?

1 Q Correct.

2 A Yes, compared to less than 20 a month  
3 in the current plan, but, yes.

4 Q By the way, this -- Exhibit 7 projects  
5 that there will still be 13 participants that are  
6 not Medicare eligible in 2032.

7 Do you have an opinion as to what  
8 accounts for that?

9 A CNH retirees either marrying young  
10 spouses or having children.

11 Q And the children --

12 A Probably young spouses.

13 Q Have you looked at the demographics  
14 currently to see if anyone would actually fit  
15 within that?

16 A Not -- not recently.

17 Q Is Exhibit 7 created by starting with  
18 what you know to be true currently and then using  
19 actuarial -- recognize actuarial estimates to  
20 project forward?

21 A Yes.

22 Q Now, for pre-Medicare eligibles, the

1 premium is a large share of the out-of-pocket  
2 costs; correct?

3 A I would say that's reasonable to state  
4 that.

5 Q The premiums are tied to plan cost  
6 increases year over year; correct?

7 A Yes.

8 Q So if the plan cost increases are not  
9 that great in the future, the premiums would be  
10 less than what they're projected; correct?

11 A Yes.

12 Q And under the proposed plan, both  
13 participants and the plan have an incentive to  
14 keep costs down; correct?

15 MS. BRAULT: I'm sorry. Could you  
16 repeat that question?

17 BY MR. ROGACZEWSKI:

18 Q Under the proposed plan, both  
19 participants and the plan have incentives to keep  
20 total plan costs down?

21 A I'm -- I'm not sure I saw any  
22 incentives built into the plan design that

1 participants; correct?

2 A Correct.

3 Q And to the extent the proposed plan has  
4 different relative values, it's because of Part D;  
5 correct?

6 A Well, that's -- that's part of it.

7 Q In the case of the Medicare eligibles;  
8 correct?

9 A But there's also a different medical  
10 plan.

11 Q And you're not suggesting, though, that  
12 movement to a plan that treats Medicare  
13 participants and pre-Medicare participants make  
14 this unreasonable as a conceptual matter?

15 A I'm sorry. Can you state that again?

16 Q That's fair. It was a bad question.

17 You're not suggesting that it is  
18 unreasonable to propose a plan that conceptually  
19 treats Medicare-eligible participants and  
20 pre-Medicare participants differently?

21 A I mean, certainly there are plans out  
22 there that do that. There are others that simply



1 say you get the same benefit, but on the medical  
2 side we pay after Medicare pays and go up to the  
3 same place.

4 Q But neither one is conceptually  
5 unreasonable; correct?

6 A No.

7 Q You agree, by the way, that there is no  
8 difference in quality of care between the current  
9 and proposed plan; correct?

10 A Can you define "quality of care"?

11 Q Well, let me ask you to look at  
12 paragraph 26 of -- of Exhibit 4, where you say,  
13 quote, There is no difference in the quality of  
14 care that will be provided under the proposed plan  
15 compared to the current plan, unquote.

16 Do you still agree with that statement?

17 A I do.

18 (Lynne Deposition Exhibit 8 was marked  
19 for identification and attached to the  
20 transcript.)

21 BY MR. ROGACZEWSKI:

22 Q Now, you say that the proposed plan

1 has, quote, more restrictions and exclusions on  
2 coverage than the current plan, unquote; right?

3 A (Witness nods head.)

4 Q Can you identify those restrictions to  
5 me?

6 And while you're -- since you're  
7 looking at it, you've been handed what's been  
8 marked as Exhibit 8. It was produced by you at  
9 pages 111 through 200. What is your understanding  
10 as to what this document is?

11 A My understanding is this was the -- the  
12 plan that CNH wishes the -- this plaintiff group  
13 to go into.

14 One of the restrictions that I saw can  
15 be found on page B-25. I did not see the  
16 life-style prescription limitation in the previous  
17 plan. These things are not written for easy  
18 finding. Can you bear with me?

19 Q I can. I'm not trying to rush you,  
20 believe me.

21 A And then on page B-18, when I was  
22 comparing expenses not covered between the current

1 plan and this plan, I did not see the one at the  
2 very bottom of B-18. It begins, Any treatment of  
3 teeth, gums or any oral surgery. I did not see  
4 that in the current plan.

5 And -- and then on page B-20, it's the  
6 sixth bullet under, In addition. It starts with,  
7 Resulting from the treatment of weak, strained or  
8 flat feet.

9 Those are the ones that I recall.

10 Q Okay. Any others?

11 A Not that I can recall.

12 Q Okay. Well, your report doesn't  
13 specify them. That's why I'm asking.

14 A Right, right.

15 Q Okay. And, so, that's why I'm asking  
16 for you to identify.

17 Now, you aren't contending that a \$200  
18 deductible is significant, are you?

19 MS. BRAULT: I'm sorry. Can -- I  
20 object to form.

21 BY MR. ROGACZEWSKI:

22 Q I'll take the answer.

1           A       I think when you compare it to zero, I  
2       think that's a significant change.

3           Q       You think the increase is significant;  
4       correct?

5           A       I think the increase is significant.

6           Q       My question was a little different.  
7       Are you contending that a \$200 deductible is  
8       significant?

9                   MS. BRAULT:  Objection to form:  overly  
10       broad.

11                  THE WITNESS:  In the context of what is  
12       supposed to be vested benefits, I think that's  
13       significant.  And I think you can't just look at  
14       one piece of a plan and say is that significant or  
15       not.  I mean, one -- when I look at it, I think  
16       you have to look at all of the increases in cost  
17       sharing, and that's just one piece of it.

18                  BY MR. ROGACZEWSKI:

19           Q       Standing alone, is it -- compared to  
20       the plans that you work with in your business, is  
21       a \$200 deductible significant?

22                  MS. BRAULT:  Objection to form:  asked

1 A Yes.

2 Q You don't disagree with him the  
3 participants are likely to choose generics more  
4 often under the current plan -- under the proposed  
5 plan than the current plan; correct?

6 A I would not disagree with that.

7 Q In fact, I think you said about one of  
8 the plans that you worked for, that was one of the  
9 design goals in one of the recent changes?

10 A Yes, although better ways to achieve  
11 it, I think.

12 Q I think -- well, the way you said it,  
13 it was to force people to use generics; correct?

14 A Generic equivalents I don't have a  
15 problem with.

16 Q The proposed plans gives participants  
17 the ability to choose, whether they want to pay  
18 more for a brand or less for a generic; correct?

19 A Well, so would -- so would that other  
20 alternative.

21 Q I'm sorry. How is it the same to make  
22 generics mandatory and to use a cost structure to

1       incent people to choose generics?

2           A       Because with the cost structure that's  
3       being proposed, you're forcing people who can only  
4       get a drug that is brand named to pay a much  
5       higher copay. What I'm saying is there's --  
6       there's a better way to achieve savings by keeping  
7       co-pays where they are and telling people that if  
8       there's a generic equivalent they should get it.

9                   (Lynne Deposition Exhibit 9 was marked  
10       for identification and attached to the  
11       transcript.)

12           BY MR. ROGACZEWSKI:

13           Q       Mr. Lynne, you have in front of you  
14       what's been marked as Exhibit 9 which has the case  
15       name at the top, and it's titled Methodology for  
16       Calculating Estimated Out-of-pocket Costs for  
17       Highest-Using Participants. It was produced by  
18       you at page 922.

19                   Do you recognize this document?

20           A       Yes.

21           Q       And what is this document?

22           A       This is what we produced to show what

1 we felt was a worst-case scenario for participant  
2 cost sharing comparing the two plans.

3 Q This is not based on any individual  
4 participant; correct?

5 A Yeah. I mean, we got detailed claim  
6 files.

7 Q But it's not based on a single  
8 participant; correct?

9 A Well, it's based on individual  
10 participant data and -- and finding the person who  
11 had the highest utilization of medical claims and  
12 prescription claims.

13 Q Is that the same person?

14 A Not necessarily.

15 Q So you constructed a hypothetical  
16 person that had the worst-case scenario on the  
17 medical side and the prescription drug side?

18 A I was simply trying to show what the  
19 worst-case scenario could be for medical and  
20 prescription.

21 Q So this doesn't represent the  
22 experience of a single member of the plaintiff

1 class; correct?

2 A Not that I know of.

3 Q All right. No --

4 A I don't think we got data to identify a  
5 person, but we were looking for the highest  
6 utilization.

7 Q So, as far as you know, no participant  
8 actually has the total usage that you use for your  
9 baseline; right?

10 MS. BRAULT: You mean for the  
11 non-Medicare and the Medicare combined?

12 MR. ROGACZEWSKI: Correct.

13 THE WITNESS: I mean, I don't -- I  
14 don't know if it's one person or not for the two  
15 things together, but that -- based on the data,  
16 that -- that would be the, you know, highest  
17 possible number we saw.

18 BY MR. ROGACZEWSKI:

19 Q But you're not aware that any  
20 participant actually experienced this total amount  
21 between the drugs and the medical benefits;  
22 correct?



1 A Correct.

2 Q And, statistically speaking, by  
3 selecting the maximum, you're selecting an outlier  
4 to begin with, aren't you?

5 A As I mentioned before, we -- in -- in  
6 this kind of situation where a significant plan  
7 change is being proposed, we want to see what --  
8 what the worst-case scenario would be because  
9 it's -- it's going to impact somebody this way.

10 Q Did you perform a statistical analysis  
11 to identify where on the spectrum these data  
12 points were relative to the mean, the median?

13 A They're the -- they were the highest  
14 utilizing person we could find.

15 Q Did you identify bands of utilization,  
16 top 5 percent, meaning -- where --

17 A This would be the top of the band.

18 Q And how many participants have similar  
19 exposures --

20 A I don't remember how many were close to  
21 these numbers.

22 Q You just -- you just looked for the

1 highest one?

2 A We were looking at the -- at the  
3 worst-case scenario.

4 Q You didn't factor in whether the next  
5 person had 10 percent less or 25 percent less or  
6 2 percent less?

7 A No, but it would surprise me if there  
8 was a big difference between the top one and the  
9 next one.

10 Q But you didn't perform a statistical  
11 analysis or anything like that, did you, to -- to  
12 indicate that?

13 A No. We had done other analyses that  
14 had showed averages. We were just trying to get  
15 to the worst-case scenario to see what that would  
16 be because these people are on fixed incomes.

17 Q There's nothing in your report that  
18 shows the distribution of --

19 A No.

20 Q -- of exposures; right?

21 A No.

22 Q Under the drug -- under the drug

1 portion you say that you modeled the distribution  
2 between generic and brand and mail and retail.

3 What does that mean?

4 A The data was not specific enough to  
5 identify -- it did not identify generic, brand,  
6 retail, mail. We just estimated what it was  
7 because we could see what the total copay was and  
8 how many prescriptions there was. So we just --  
9 we looked at what the copay was per prescription  
10 depending on whether it was brand, generic,  
11 retail, mail and -- and -- and made our best  
12 estimate.

13 Q And how did you make those estimates?

14 A Just based on what we see with retiree  
15 groups in general and their -- how often they use  
16 generic versus brand and retail versus mail.

17 Q Did you look at the actual -- did --  
18 did you consider the usage patterns of this  
19 particular class of retirees?

20 A I mean, we -- we had overall data, so I  
21 believe we did -- we factored that in.

22 Q You looked at their past usage?

1 things, I think you can't ignore that there were  
2 pension improvements, improvements to Medicare  
3 Part B reimbursement. There was a -- a savings  
4 account that was set up. I mean, all of those  
5 things -- what -- what I'm saying is there might  
6 be other things besides one plan versus another.

7 Q Does the valuation methodology in  
8 Exhibit 17 take those things into account?

9 A I -- when I use this, I looked at the  
10 plan design.

11 Q The terms of the health care plan?

12 A Just comparing the -- the '90 and the  
13 '98, in that narrow focus, I used this comparing  
14 the plan provisions.

15 Q And you could do the same comparison  
16 between the current plan and the proposed plan;  
17 correct?

18 A I could.

19 Q And the valuation would be the same,  
20 wouldn't it?

21 A The same as what?

22 Q Between the current and the proposed

1 plan.

2 A It would be a different value.

3 Q How? I'm sorry. The proposed plan and  
4 the 2005 plan, you could compare those two plans,  
5 couldn't you?

6 A Yes.

7 Q And the valuation would be the same,  
8 wouldn't it?

9 A For the -- the -- for the medical plan  
10 or the drug plan, yes.

11 Q Which is what Exhibit 17 is all about,  
12 the plan value; correct?

13 MS. BRAULT: I'm going to place an  
14 objection.

15 THE WITNESS: It's part of -- it's part  
16 of looking at it. It's not the whole thing.  
17 There are other benefits besides what this values.  
18 This is just valuing the medical or the  
19 prescription benefits.

20 BY MR. ROGACZEWSKI:

21 Q And when the court -- if the court is  
22 asking us to compare the -- whether or not the

1 medical benefits are roughly consistent or  
2 reasonably commensurate --

3 A With --

4 Q -- why isn't --

5 MS. BRAULT: Wait.

6 THE WITNESS: With --

7 BY MR. ROGACZEWSKI:

8 Q -- why isn't --

9 MS. BRAULT: Wait.

10 BY MR. ROGACZEWSKI:

11 Q -- this sufficient?

12 MS. BRAULT: I'm going to place an  
13 objection. It's argumentative, and it's certainly  
14 not what the court asked us to look at, and I  
15 object.

16 BY MR. ROGACZEWSKI:

17 Q I'll take the answer.

18 MS. BRAULT: Form and foundation.

19 BY MR. ROGACZEWSKI:

20 Q I'll take the answer.

21 A As I understand it, the court is  
22 looking at the comparison between the plan that

1 this class of retirees has now, which is not the  
2 2005 plan, comparing that to the proposed plan.

3 Those are very different plans, so I'm --

4 Q You don't --

5 A -- confused about what you're asking.

6 Q You don't understand that one of the  
7 factors is whether or not the proposed plan is  
8 roughly consistent to what's provided to CNH's  
9 current employees?

10 A Is -- would the class of plaintiffs  
11 here get everything that was provided to those  
12 people? No.

13 So it's not consistent. They were  
14 given other things that were part of a  
15 negotiation, as I understand it.

16 Q That are not health benefits?

17 A Right.

18 MS. BRAULT: Well --

19 BY MR. ROGACZEWSKI:

20 Q Okay. Let's talk about AT&T --

21 MS. BRAULT: I'm going to place an  
22 objection to the last question to the extent it's

1       overly broad and undefined.

2               BY MR. ROGACZEWSKI:

3               Q       How did you acquire information about  
4       AT&T and Lucent's plans?

5               A       I received documents from counsel.

6               Q       Okay. What did you ask for to -- that  
7       resulted in getting these documents?

8               A       Information that would -- that would  
9       provide me some -- some insight into what happened  
10      with those companies and their negotiations or --  
11      or results from court proceedings that -- that  
12      might shed a different light than what Mr. Macey  
13      was saying.

14              Q       You don't identify anything Mr. Macey  
15      says about AT&T or Lucent that is factually  
16      incorrect; right?

17              A       I don't think so, but I think he left  
18      some things out.

19              Q       I understand that, but I want to be  
20      clear that you're not identifying anything that he  
21      said that was factually incorrect.

22              A       (Witness reviews document.) I -- I



MARK L. LYNNE - 1/17/2014

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1 ACKNOWLEDGMENT OF DEPONENT

2 I, Mark L. Lynne, do hereby acknowledge  
3 that I have read and examined the foregoing  
4 testimony, and the same is a true, correct and  
5 complete transcription of the testimony given by  
6 me and any corrections appear on the attached  
7 Errata sheet signed by me.

8

9

10

11

12 \_\_\_\_\_  
(DATE)

\_\_\_\_\_  
(SIGNATURE)

13

14

15 CERTIFICATE OF NOTARY PUBLIC

16 Sworn and subscribed to before me this

17 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

18

19

20

21 \_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
MY COMMISSION EXPIRES

22

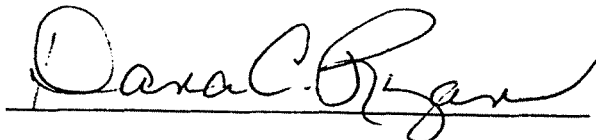
1 CERTIFICATE OF SHORTHAND REPORTER - NOTARY PUBLIC

2 I, Dana C. Ryan, Registered Professional  
3 Reporter, Certified Realtime Reporter, the officer  
4 before whom the foregoing proceedings were taken  
5 do hereby certify that the foregoing transcript is  
6 a true and correct record to the best of my  
7 ability of the proceedings; that said proceedings  
8 were taken by me stenographically and thereafter  
9 reduced to typewriting under my supervision; and  
10 that I am neither counsel for, related to, nor  
11 employed by any of the parties to this case and  
12 have no interest, financial or otherwise, in its  
13 outcome.

14 IN WITNESS WHEREOF, I have hereunto set  
15 my hand and affixed my notarial seal this 24th day  
16 of January 2014.

17 My Commission expires:

18 May 17, 2017

19   
20 \_\_\_\_\_

21 NOTARY PUBLIC IN AND FOR THE  
22 STATE OF MARYLAND

MARK L. LYNNE - 1/17/2014

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## 1 E R R A T A S H E E T

2 IN RE: JACK REESE, et al. v. CNH GLOBAL N.V. AND

3 CNH AMERICA LLC

4 RETURN BY: \_\_\_\_\_

5 PAGE LINE CORRECTION AND REASON

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20 \_\_\_\_\_

21 \_\_\_\_\_

22 (DATE)

(SIGNATURE)

## 1 E R R A T A S H E E T

2 IN RE: JACK REESE, et al. v. CNH GLOBAL N.V. AND

3 CNH AMERICA LLC

4 RETURN BY: \_\_\_\_\_

5 PAGE LINE CORRECTION AND REASON

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22 (DATE)

(SIGNATURE)